GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Amendment to Go.Ms.No.259, Revenue (CT-II) Department, dated 29.06.2017 and G.O.Ms.No.71, Revenue(CT-II)Department, dated 10.02.2022 – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No.553 **Dated:28-07-2022**

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16,Part.IV.B, Dt: 07-06-2017.
2. Go.Ms.No.259, Revenue(CT-II)Department, dated 29.06.2017
3. Go.Ms.No.71, Revenue(CT-II)Department, dated 10.02.2022
4. Notification No.03/2022-Central Tax (Rate), dated 13-07-2022 issued by the Government of India Ministry of Finance, Department of Revenue.
5. From the CCST, Letter Ref.No.CCST's Ref.No. Computer No.1790952, File No.REV03-12039/118/2022 -CCT-DC-GST, dated
6. From the CCST's Lr. No.REV03-12039/118/2022-GST,Dt: 22/07/2022

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ORDER:

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 28-07-2022

NOTIFICATION

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, subsection (5) of section 15, sub-section (1) of section 16 and section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government issued in Go.Ms.No.259, Revenue(CT-II)Department, dated 29.06.2017 and G.O.Ms.No.71, Revenue(CT-II)Department, dated 10.02.2022 namely:-

AMENDMENT

In the said notification, -

(A). in the Table, -

(I) against serial number 3, in column (3), -

a. items (iii), (iv), (v), (va), (vi) and (ix) and the corresponding entries relating thereto in columns (4) and (5) shall be omitted;
b. against items (vii) and (x), for the entry in column(4), the entry "6" shall be substituted;
c. in item (xii), for the brackets and figures "(iii), (iv),(v), (va), (vi), (vii), (viii), (ix)", the brackets and figures "(vii), (viii)," shall be substituted;

(II) against serial number 7, in column (3), in item (i), the words" above one thousand rupees but" shall be omitted;

(III) against serial number 8, in column (3), -

(a) after item (vi) and the corresponding entries relating thereto in columns (4) and (5), the following shall be inserted, namely: -

Contd.,2

" Annexure V

FORM

Form for exercising the option by a Goods Transport Agency (GTA) for payment of GST on the GTA services supplied by him under forward charge before the commencement of any financial year to be submitted before the jurisdictional GST Authority.

Reference No.-

Date: -

1. I/We_____ (name of Person), authorised representative of M/s..... have taken registration/have applied for registration and do hereby undertake to pay GST on the GTA services in relation to transportation of goods supplied by us during the financial year..... under forward charge in accordance with section 9(1) of the APGST Act, 2017 and to comply with all the provisions of the APGST Act, 2017 as they apply to a person liable for paying the tax in relation to supply of any goods or services or both;

2. I understand that this option once exercised shall not be allowed to be changed within a period of one year from the date of exercising the option and will remain valid till the end of the financial year for which it is exercised.

Legal Name:-

GSTIN:-

PAN NO.

Signature of Authorized representative

Name of Authorised Signatory:

Full Address of GTA:

(Dated acknowledgment of jurisdictional GST Authority)

Note: The last date for exercising the above option for any financial year is the 15th March of the preceding financial year. The option for the financial year 2022-2023 can be exercised by 16th August, 2022.".

2. This notification shall be deemed to have come into force with effect from the 18th day of July, 2022.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

N. GULZAR
SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

Copy to:
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training)
The P.S.to Secretary to Government (CT & Finance)
Sc/Sf.

//FORWARDED BY ORDER//

SECTION OFFICER